



STATE BOARD OF EQUALIZATION
LEGAL DEPARTMENT
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Executive Director

September 8, 2005

TO INTERESTED PARTIES:

**BOARD MEETING TO DISCUSS THE BOARD OF EQUALIZATION
RULES FOR CALIFORNIA TAX ADMINISTRATION AND APPELLATE REVIEW**

The Rules of Practice of the State Board of Equalization (Cal. Code of Regs., tit. 18, § 5010 et seq.) are being revised and incorporated into the *Board of Equalization Rules for California Tax Administration and Appellate Review*. The revised rules will provide more comprehensive information regarding the administrative and appellate review processes for all the tax and fee programs administered by the Board. The new and revised rules will also address areas of concern regarding the issuance of decisions, publication of opinions, the manner in which matters are scheduled for hearing, and the nature of Board hearings.

We invite you to participate in the development of the *Board of Equalization Rules for California Tax Administration and Appellate Review*. A Board Meeting will be held at the Board's headquarters in Sacramento, 450 N Street, on September 28, 2005, 9:30 a.m., for interested parties to obtain more detailed information regarding the proposal. If a quorum is not present at the meeting, Board staff will hold an interested parties meeting.

Enclosed is a table of contents for the proposed new rules. During the week of September 12, 2005, draft copies of the proposed new rules will be posted to the Board's website at www.boe.ca.gov/regs/regscont.htm. Printed copies will be provided upon request. Requests should be sent to Ms. Diane Olson at diane.olson@boe.ca.gov or 916-322-9569.

Questions should be directed to Mr. Bradley Heller, Tax Counsel, either by e-mail to Bradley.Heller@boe.ca.gov, telephone at 916-324-2657, or by mail at the above address.

Sincerely,

A blue ink signature of John Chiang, written in a cursive style.

JOHN CHIANG
Chair

JC:sk
Enclosure

STATEMENT OF INTENT OF THE STATE BOARD OF EQUALIZATION

The State Board of Equalization understands that taxes are the most sensitive point of contact between citizens and their government, and that there is a delicate balance between revenue collection and freedom from government oppression. The State Board of Equalization recognizes its duty and obligation to the citizens of California to conduct its hearings and adjudicatory proceedings in a manner that protects taxpayers from such oppression. To this end, the State Board of Equalization declares that it is imperative for Board Members to be accessible to their constituents, their subordinates, and other governmental agencies at all times.

The State Board of Equalization also understands that voluntary compliance is the cornerstone of California's taxing system, and the development and dissemination of understandable procedures for revenue collection improve both voluntary compliance and the relationship between taxpayers and their government.

In fulfillment of its constitutional and statutory duties, the State Board of Equalization hereby promulgates regulations governing the administrative and appellate review processes for all of the tax and fee programs administered by the Board. These regulations shall be known as the *Board of Equalization Rules for California Tax Administration and Appellate Review*. It is the intent of the State Board of Equalization that these regulations provide comprehensive procedures for the administrative and appellate review processes, and specifically address areas of public concern regarding the issuance of decisions, the publication of opinions, the manner in which matters are scheduled for hearing, and the nature of hearings held before the State Board of Equalization.

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